

## ABSTRACT OF THE DISCLOSURE

A MOSFET includes a semiconductor substrate with a first region having a relatively thick first thickness and a second region having a relatively thin second  
5 thickness; a gate insulating layer pattern formed on the first region of the semiconductor substrate; a gate conductive layer pattern formed on the gate insulating layer pattern; an epitaxial layer formed on the second region of the semiconductor substrate so as to have a predetermined thickness; spacers formed on sidewalls of the gate conductive layer pattern and part of the surface of the epitaxial layer; a lightly-  
10 doped first impurity region formed in the semiconductor substrate disposed below the spacers and in the epitaxial layer; and a heavily-doped second impurity region formed in a portion of the semiconductor substrate, exposed by the spacers.